



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

09 Custer 0342 Miles City Public Schools

0172 Miles City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,818,039.79	5,818,039.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	811,185.23	811,185.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	37,544.89	37,544.89	0.00	0.00	0.00	0.00
222X Educational Media Services	223,340.76	223,340.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	164,671.83	164,671.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	731,915.96	731,915.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	147,792.27	0.00	147,792.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	784,671.28	762,974.28	0.00	21,697.00	0.00	0.00
27XX Student Transportation Services	78,631.38	60,173.79	0.00	18,457.59	0.00	0.00
31XX Food Services	377,119.01	377,119.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,397.70	10,397.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	108,211.87	108,211.87	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	60,000.00	0.00	0.00	60,000.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	105,070.89	0.00	0.00	0.00	105,070.89	0.00
Totals	9,458,592.86	9,105,575.11	147,792.27	100,154.59	105,070.89	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	9,458,592.86					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

09 Custer 0342 Miles City Public Schools

0192 Custer County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,427,965.95	2,427,965.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	331,604.70	331,604.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	44.46	44.46	0.00	0.00	0.00	0.00
222X Educational Media Services	83,970.23	83,970.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	110,371.64	110,371.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	500,037.87	500,037.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,917.37	3,022.80	98,894.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	614,927.98	600,463.98	0.00	14,464.00	0.00	0.00
27XX Student Transportation Services	292,805.99	292,805.99	0.00	0.00	0.00	0.00
31XX Food Services	1,525.17	1,525.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	75,974.86	75,974.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	215,582.31	215,582.31	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	206,241.00	0.00	0.00	206,241.00	0.00	0.00
Totals	4,962,969.53	4,643,369.96	98,894.57	220,705.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,962,969.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0172 Miles City Elem	Indirect/Direct 147,792.27 / 9,105,575.11	1.62%			
	LE 0192 Custer County H S	Indirect/Direct 98,894.57 / 4,643,369.96	2.13%			
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0172 Miles City Elem	0.0192	0.0197	0.0200	0.0201	1.62%
	0192 Custer County H S	0.0231	0.0197	0.0200	0.0201	2.13%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0172 Miles City Elem	0.0000	0.0000	0.0000	0.0000	
	0192 Custer County H S	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0172 Miles City Elem	0.0192	0.0197	0.0200	0.0201	
	0192 Custer County H S	0.0231	0.0197	0.0200	0.0201	
Line E Five Year Average with 5% Discount	LE				2016	LE Reclaasified Rate
	0172 Miles City Elem				1.81%	
	0192 Custer County H S				1.98%	
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclaasified Rate
	0342 Miles City Public Schools	Your Preliminary Rate by School System (SS) is:			1.90%	
		This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

09 Custer 0343 Kircher Elementary

0173 Kircher Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	241,078.14	241,078.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	341.00	341.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,518.62	1,518.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,943.14	0.00	19,943.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,094.16	22,094.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	53,840.44	53,840.44	0.00	0.00	0.00	0.00
31XX Food Services	13,435.56	13,435.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,402.77	0.00	0.00	2,402.77	0.00	0.00
Totals	354,653.83	332,307.92	19,943.14	2,402.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	354,653.83					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
LE 0173 Kircher Elem	Indirect/Direct 19,943.14 / 332,307.92	6.00%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0173 Kircher Elem	0.0582	0.0636	0.0591	0.0576	6.00%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0173 Kircher Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0173 Kircher Elem	0.0582	0.0636	0.0591	0.0576	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0173 Kircher Elem				5.67%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclassified Rate
0343 Kircher Elementary	Your Preliminary Rate by School System (SS) is:				5.67%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS					

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

09 Custer 0347 Trail Creek Elementary

0177 Trail Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	72,881.29	72,881.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,775.35	0.00	9,775.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,797.87	16,797.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,274.50	5,274.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,651.07	0.00	0.00	5,651.07	0.00	0.00
Totals	110,380.08	94,953.66	9,775.35	5,651.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	110,380.08					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**			
LE 0177 Trail Creek Elem Indirect/Direct 9,775.35 / 94,953.66	10.29%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0177 Trail Creek Elem	0.0465	0.0494	0.0471	0.0666	10.29%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0177 Trail Creek Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0177 Trail Creek Elem	0.0465	0.0494	0.0471	0.0666	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0177 Trail Creek Elem				5.94%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclassified Rate
0347 Trail Creek Elementary	Your Preliminary Rate by School System (SS) is:				5.94%	
	This same rate is applied to both EL and HS in the same SS					

- * Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.
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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

09 Custer 0349 Spring Creek Elementary

0179 Spring Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	53,399.72	53,399.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,692.11	0.00	5,692.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,878.23	12,878.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,171.84	3,171.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,732.94	0.00	0.00	1,732.94	0.00	0.00
Totals	76,874.84	69,449.79	5,692.11	1,732.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	76,874.84					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**			
LE 0179 Spring Creek Elem Indirect/Direct 5,692.11 / 69,449.79	8.20%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0179 Spring Creek Elem	0.0454	0.0551	0.0536	0.0561	8.20%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0179 Spring Creek Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0179 Spring Creek Elem	0.0454	0.0551	0.0536	0.0561	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0179 Spring Creek Elem				5.55%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclassified Rate
0349 Spring Creek Elementary	Your Preliminary Rate by School System (SS) is:				5.55%	
	This same rate is applied to both EL and HS in the same SS					

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

09 Custer 0357 Kinsey Elementary

0187 Kinsey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	305,496.94	305,496.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,744.00	4,744.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,686.67	3,686.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,071.29	0.00	22,071.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,402.06	49,674.15	0.00	1,727.91	0.00	0.00
27XX Student Transportation Services	68,480.39	68,480.39	0.00	0.00	0.00	0.00
31XX Food Services	38,402.14	38,402.14	0.00	0.00	0.00	0.00
33XX Community Services	429.70	429.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	29,681.35	0.00	0.00	29,681.35	0.00	0.00
Totals	524,394.54	470,913.99	22,071.29	31,409.26	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	524,394.54					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
LE 0187 Kinsey Elem	Indirect/Direct 22,071.29 / 470,913.99	4.69%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0187 Kinsey Elem	0.0356	0.0312	0.0338	0.0336	4.69%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0187 Kinsey Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0187 Kinsey Elem	0.0356	0.0312	0.0338	0.0336	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0187 Kinsey Elem				3.44%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclassified Rate
0357 Kinsey Elementary	Your Preliminary Rate by School System (SS) is:				3.44%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS					

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

09 Custer 0359 S Y Elementary

0189 S Y Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	57,968.46	57,968.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,077.44	0.00	6,077.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,756.60	18,756.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,748.60	1,748.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,772.71	0.00	0.00	2,772.71	0.00	0.00
Totals	87,323.81	78,473.66	6,077.44	2,772.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	87,323.81					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
LE 0189 S Y Elem	Indirect/Direct 6,077.44 / 78,473.66	7.74%	<input style="width: 100px; height: 20px;" type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0189 S Y Elem	0.0658	0.0602	0.0526	0.0631	7.74%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0189 S Y Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0189 S Y Elem	0.0658	0.0602	0.0526	0.0631	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	0189 S Y Elem				6.06%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclassified Rate
0359 S Y Elementary	Your Preliminary Rate by School System (SS) is:				6.06%	
	This same rate is applied to both EL and HS in the same SS					

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

09 Custer 1074 S H Elementary

1238 S H Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	51,431.67	50,181.41	0.00	1,250.26	0.00	0.00
221X Improvement of Instruction Services	1,362.00	1,362.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	334.00	334.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,653.98	0.00	5,653.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,521.69	7,937.33	0.00	584.36	0.00	0.00
27XX Student Transportation Services	4,783.80	4,783.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,777.69	0.00	0.00	2,777.69	0.00	0.00
Totals	74,864.83	64,598.54	5,653.98	4,612.31	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	74,864.83					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
LE 1238 S H Elem	Indirect/Direct 5,653.98 / 64,598.54	8.75%	<input style="width: 100px; height: 20px;" type="text"/>			
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1238 S H Elem	0.0815	0.0835	0.0806	0.0764	8.75%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1238 S H Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1238 S H Elem	0.0815	0.0835	0.0806	0.0764	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2016	LE Reclassified Rate
	1238 S H Elem				7.78%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclassified Rate
1074 S H Elementary	Your Preliminary Rate by School System (SS) is:				7.78%	
	This same rate is applied to both EL and HS in the same SS					

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.